



Trustees' Financial Summary

FY2015-16

Submit ID: 0478-14334085

**** Recalculated ****

24 Lake County

0478 Polson H S

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Pamela Clary **Phone #:** (406) 883-6355

(Signature)

(Date)

Chair, Board of Trustees: Caroline McDonald

(Signature)

(Date)

County Superintendant Carolyn Hall

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

| PRC | Title | Program Type | Project Number | CFDA# |
|-----|--|--------------|----------------|---------|
| 322 | Jobs for Montana Graduates | STATE | | State |
| 334 | ACT Plus Writing | STATE | 02404788416 | 84.334 |
| 373 | Industrial Tech | LOCAL | | |
| 553 | ARC National Security | FEDERAL | | |
| 604 | Title II, Part B Math & Science Partnerships | FEDERAL | 02404781516 | 84.366B |
| 641 | Title VI,Part B,Subpart 1,Small Rural Schools(SRS) | FEDERAL | S358A158186 | 84.358A |
| 650 | Cherry Valley Roof | LOCAL | | |
| 651 | Vo Ed Carl Perkins Basic Grant | FEDERAL | 02404788116 | 84.048A |
| 669 | Vo Ed All Career & Tech Ed Programs | STATE | | State |

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Balance Sheet

| | | General Fund | Transportation Fund | Bus Depreciation Fund | School Food Services Fund |
|--|--|--------------|---------------------|-----------------------|---------------------------|
| | | (01) | (10) | (11) | (12) |
| ASSETS, LIABILITIES, AND FUND BALANCE | | | | | |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | 181,345.76 | 164,417.25 | 65,194.33 | (5,574.66) |
| 02 | Taxes Receivable - Real and Personal (120-149) | 28,959.40 | 6,590.25 | 723.61 | |
| 03 | Taxes Receivable - Protested (150-159) | 2,588.40 | 209.85 | 105.22 | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | 1,044.34 |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 212,893.56 | 171,217.35 | 66,023.16 | (4,530.32) |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | 8,419.73 | 3,317.65 | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 35 | TOTAL LIABILITIES | 8,419.73 | 3,317.65 | | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | 31,547.80 | 6,800.10 | 828.83 | 291.55 |
| FUND BALANCE/EQUITY | | | | | |
| 37 | Reserve for Inventories (951) | | | | |
| 38 | Reserve for Encumbrances (953) | 15,531.52 | 3,494.30 | 55,266.67 | 5,504.67 |
| 47 | TIF Fund Balance For Budget | | | | |
| 48 | Fund Balance for Budget | 157,394.51 | 157,605.30 | 9,927.66 | (10,326.54) |
| 52 | TOTAL FUND BALANCE/EQUITY | 172,926.03 | 161,099.60 | 65,194.33 | (4,821.87) |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 212,893.56 | 171,217.35 | 66,023.16 | (4,530.32) |

Trustees' Financial Summary

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0478 Polson H S

Balance Sheet

| | | Tuition Fund | Retirement Fund | Miscellaneous Programs Fund | Adult Education Fund |
|--|--|--------------|-----------------|-----------------------------|----------------------|
| | | (13) | (14) | (15) | (17) |
| ASSETS, LIABILITIES, AND FUND BALANCE | | | | | |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | (2.28) | 122,472.52 | (47,746.78) | 31,789.90 |
| 02 | Taxes Receivable - Real and Personal (120-149) | 29.64 | | | 2,136.80 |
| 03 | Taxes Receivable - Protested (150-159) | 8.78 | | | 22.22 |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | 46,507.02 | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 36.14 | 122,472.52 | (1,239.76) | 33,948.92 |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | 38.42 | | 1,307.55 | 2,159.02 |
| FUND BALANCE/EQUITY | | | | | |
| 37 | Reserve for Inventories (951) | | | | |
| 38 | Reserve for Encumbrances (953) | | | 16,252.69 | 1,423.35 |
| 48 | Fund Balance for Budget | (2.28) | 122,472.52 | (18,800.00) | 30,366.55 |
| 52 | TOTAL FUND BALANCE/EQUITY | (2.28) | 122,472.52 | (2,547.31) | 31,789.90 |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 36.14 | 122,472.52 | (1,239.76) | 33,948.92 |

Trustees' Financial Summary

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Balance Sheet

| | | Traffic Education Fund | Non-Operating Fund | Lease-Rental Fund | Compensated Absence Fund |
|---------------------------------------|--|------------------------|--------------------|-------------------|--------------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (18) | (19) | (20) | (21) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | 1,698.41 | | 577.04 | 1,448.74 |
| 02 | Taxes Receivable - Real and Personal (120-149) | | | | |
| 03 | Taxes Receivable - Protested (150-159) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | 11,583.18 | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 13,281.59 | | 577.04 | 1,448.74 |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | 26.46 | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 35 | TOTAL LIABILITIES | 26.46 | | | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 37 | Reserve for Inventories (951) | | | | |
| 38 | Reserve for Encumbrances (953) | | | | |
| 48 | Fund Balance for Budget | 13,255.13 | | 577.04 | 1,448.74 |
| 52 | TOTAL FUND BALANCE/EQUITY | 13,255.13 | | 577.04 | 1,448.74 |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 13,281.59 | | 577.04 | 1,448.74 |

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24 Lake County

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Balance Sheet

| | | Metal Mines Tax Reserve Fund | State Mining Impact Fund | Impact Aid Fund | Litigation Reserve Fund |
|---------------------------------------|--|---------------------------------|-----------------------------|-----------------|----------------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (24) | (25) | (26) | (27) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | | 122,011.41 | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | | | 122,011.41 | |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 37 | Reserve for Inventories (951) | | | | |
| 38 | Reserve for Encumbrances (953) | | | | |
| 48 | Fund Balance for Budget | | | 122,011.41 | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | 122,011.41 | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | 122,011.41 | |

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Balance Sheet

| | | Technology Fund | Flexibility Fund | Permanent Endowment Fund | Debt Service Fund |
|---------------------------------------|--|-----------------|------------------|--------------------------|-------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (28) | (29) | (45) | (50) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | 17,823.84 | | | 4,497.22 |
| 02 | Taxes Receivable - Real and Personal (120-149) | | | | 5,015.70 |
| 03 | Taxes Receivable - Protested (150-159) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | 0.02 | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 17,823.86 | | | 9,512.92 |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | 699.00 | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 35 | TOTAL LIABILITIES | 699.00 | | | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | | | | 5,015.70 |
| FUND BALANCE/EQUITY | | | | | |
| 37 | Reserve for Inventories (951) | | | | |
| 38 | Reserve for Encumbrances (953) | 3,261.11 | | | |
| 39 | Reserve for Endowments (954) | | | | |
| 47 | TIF Fund Balance For Budget | | | | |
| 48 | Fund Balance for Budget | 13,863.75 | | | 4,497.22 |
| 52 | TOTAL FUND BALANCE/EQUITY | 17,124.86 | | | 4,497.22 |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 17,823.86 | | | 9,512.92 |

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Balance Sheet

| | | Building Fund | Building Reserve Fund | Day Care Enterprise Fund | Industrial Arts Fund |
|---------------------------------------|--|---------------|-----------------------|--------------------------|----------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (60) | (61) | (70) | (71) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | 25,060.80 | | | |
| 02 | Taxes Receivable - Real and Personal (120-149) | | | | |
| 03 | Taxes Receivable - Protested (150-159) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 10 | Land and Land Improvements (311-322) | | | | |
| 11 | Buildings and Building Improvements (331 & 332) | | | | |
| 12 | Machinery and Equipment (341 & 342) | | | | |
| 13 | Construction Work in Progress (351) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 25,060.80 | | | |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 29 | Notes Payable - Noncurrent (720) | | | | |
| 30 | Lease Obligations Payable (730) | | | | |
| 32 | Compensated Absences Payable (760) | | | | |
| 33 | Net Pension Liability (770) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 37 | Reserve for Inventories (951) | | | | |
| 38 | Reserve for Encumbrances (953) | 66,698.00 | | | |
| 41 | Unrestricted Net Assets (940) | | | | |
| 47 | TIF Fund Balance For Budget | | | | |
| 48 | Fund Balance for Budget | (41,637.20) | | | |
| 50 | Invested in Capital Assets, Net of Related Debt | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | 25,060.80 | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 25,060.80 | | | |

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Balance Sheet

| | | Miscellaneous Enterprise Fund | Data Processing Internal Service Fund | Purchasing Internal Service Fund | Central Transportation Internal Service Fund |
|---------------------------------------|--|----------------------------------|---|--|--|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (72) | (73) | (74) | (75) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 10 | Land and Land Improvements (311-322) | | | | |
| 11 | Buildings and Building Improvements (331 & 332) | | | | |
| 12 | Machinery and Equipment (341 & 342) | | | | |
| 13 | Construction Work in Progress (351) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | | | | |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 29 | Notes Payable - Noncurrent (720) | | | | |
| 30 | Lease Obligations Payable (730) | | | | |
| 32 | Compensated Absences Payable (760) | | | | |
| 33 | Net Pension Liability (770) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 38 | Reserve for Encumbrances (953) | | | | |
| 41 | Unrestricted Net Assets (940) | | | | |
| 50 | Invested in Capital Assets, Net of Related Debt | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | | |

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Balance Sheet

| | | Instructional Materials Ctr Internal Service Fund | Miscellaneous Internal Service Fund | Self Insurance Fund - Health | Self Insurance Fund - Liability |
|---------------------------------------|--|--|---|---------------------------------|------------------------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (76) | (77) | (78) | (79) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 10 | Land and Land Improvements (311-322) | | | | |
| 11 | Buildings and Building Improvements (331 & 332) | | | | |
| 12 | Machinery and Equipment (341 & 342) | | | | |
| 13 | Construction Work in Progress (351) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | | | | |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 29 | Notes Payable - Noncurrent (720) | | | | |
| 30 | Lease Obligations Payable (730) | | | | |
| 32 | Compensated Absences Payable (760) | | | | |
| 33 | Net Pension Liability (770) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 38 | Reserve for Encumbrances (953) | | | | |
| 39 | Reserve for Endowments (954) | | | | |
| 41 | Unrestricted Net Assets (940) | | | | |
| 48 | Fund Balance for Budget | | | | |
| 50 | Invested in Capital Assets, Net of Related Debt | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | | |

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Balance Sheet

| | | Private Purpose Trust (spend interest only) | Interlocal Agreement Fund | Student Extracurricular Activities Fund | Private Purpose Trust (spend principal & interest) |
|---------------------------------------|--|---|------------------------------|---|--|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (81) | (82) | (84) | (85) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | 7,046.67 | | 264,806.23 | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 07 | Inventories (220 & 230) | | | | |
| 08 | Prepaid Expenses (240) | | | | |
| 09 | Deposits (250) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | 7,046.67 | | 264,806.23 | |
| DEFERRED OUTFLOWS | | | | | |
| 21 | Deferred Outflows (501) | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 27 | Other Liabilities (690 - 699) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| DEFERRED INFLOWS | | | | | |
| 36 | Deferred Inflows (680) | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 37 | Reserve for Inventories (951) | | | | |
| 38 | Reserve for Encumbrances (953) | | | | |
| 39 | Reserve for Endowments (954) | | | | |
| 45 | Assets Held in Trusts | 7,046.67 | | 264,806.23 | |
| 52 | TOTAL FUND BALANCE/EQUITY | 7,046.67 | | 264,806.23 | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | 7,046.67 | | 264,806.23 | |



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Balance Sheet

| | | Payroll Fund | Claims Fund | Investment Earnings Clearing Fund | Retirement/COBRA Insurance Fund |
|---------------------------------------|--|--------------|-------------|---|------------------------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (86) | (87) | (88) | (89) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 24 | Warrants Payable (620) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | | |

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Balance Sheet

| | | Agency - A | Agency - B | Agency - C | Agency - D |
|---------------------------------------|--|------------|------------|------------|------------|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (90) | (91) | (92) | (93) |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 24 | Warrants Payable (620) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | | |



Trustees' Financial Summary

FY2015-16

Submit ID: 0478-14334085

**** Recalculated ****

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Balance Sheet

| | | Agency - E | Cafeteria/Flex Plan Fund | | |
|---------------------------------------|--|------------|--------------------------|--|--|
| ASSETS, LIABILITIES, AND FUND BALANCE | | (94) | (95) | | |
| ASSETS AND OTHER DEBITS | | | | | |
| 01 | Cash & Investments (101-119) Less Warrants Payable (620) | | | | |
| 04 | Receivables from Other Funds (160-179) | | | | |
| 05 | Due From Other Governments (180) | | | | |
| 06 | Other Current Assets (190-210) | | | | |
| 20 | TOTAL ASSETS AND OTHER DEBITS | | | | |
| LIABILITIES | | | | | |
| 22 | Payable to Other Funds (601-606) | | | | |
| 23 | Due to Other Governments (611) | | | | |
| 24 | Warrants Payable (620) | | | | |
| 25 | Other Current Liabilities (621-679) | | | | |
| 35 | TOTAL LIABILITIES | | | | |
| FUND BALANCE/EQUITY | | | | | |
| 52 | TOTAL FUND BALANCE/EQUITY | | | | |
| 53 | TOTAL LIABILITIES AND FUND BALANCE | | | | |



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | | Fund Code 01 |
|--|--|---------------------|---------------------|
| PRC | Revenue | 2015 Value | 2016 Value |
| 1111 | District Levy - Real Property | 1,626,505.57 | 1,674,145.74 |
| 1112 | District Levy - Personal Property | 2,947.60 | 5,017.84 |
| 1113 | District Levy - Heavy Motor Vehicles | 12.48 | 14.77 |
| 1114 | District Levy - Pers Prop/Mobile Homes | 2,552.89 | 5,700.65 |
| 1190 | Penalties and Interest on Taxes | 6,858.48 | 5,312.17 |
| 1510 | Interest Earnings | 1,079.67 | 1,426.21 |
| 1900 | Other Revenue from Local Sources | 1,384.02 | 4,922.15 |
| 3110 | Direct State Aid | 1,660,476.04 | 1,657,160.19 |
| 3111 | Quality Educator | 122,270.15 | 126,213.47 |
| 3112 | At Risk Student | 18,293.13 | 17,373.05 |
| 3113 | Indian Education For All | 10,648.80 | 10,586.16 |
| 3114 | American Indian Achievement Gap | 28,800.00 | 29,315.00 |
| 3115 | State Spec Ed Allowable Cost Pymt to Districts | 108,979.09 | 123,151.35 |
| 3116 | Data For Achievement | 7,830.00 | 10,140.00 |
| 3118 | Natural Resource Development | 11,832.82 | 18,604.27 |
| 3120 | State Guaranteed Tax Base Aid | 159,323.22 | 152,571.20 |
| 3444 | State School Block Grant | 122,124.30 | 122,124.30 |
| 3446 | SB96 Block Grant Reimbursement | 2,942.86 | 0.00 |
| 6100 | Material Prior Period Revenue Adjustments | 674.00 | 0.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 3,895,535.12 | 3,963,778.52 |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 01 | |
|---|---------|---|---|--------------|--------------|--|
| PRC | Program | Function | Object | 2015 Value | 2016 Value | |
| | 1XX | Regular Education Programs - Elementary/Secondary | | | | |
| | | 1XXX | Instruction | | | |
| | | | 1XX Personal Services - Salaries | 1,546,281.43 | 1,525,920.78 | |
| | | | 2XX Personal Services - Employee Benefits | 188,479.28 | 208,020.87 | |
| | | | 3XX Purchased Professional and Technical Services | 100.00 | 4,300.00 | |
| | | | 5XX Other Purchased Services | 19,611.99 | 25,179.92 | |
| | | | 6XX Supplies and Materials | 107,481.58 | 49,181.91 | |
| | | | 810 Dues and Fees | 25.00 | 79.00 | |
| | | 21XX | Support Services - Students | | | |
| | | | 1XX Personal Services - Salaries | 17,010.31 | 10,499.00 | |
| | | | 2XX Personal Services - Employee Benefits | 1,850.95 | 1,892.11 | |
| | | | 3XX Purchased Professional and Technical Services | 0.00 | 75.00 | |
| | | | 5XX Other Purchased Services | 140.00 | 0.00 | |
| | | | 6XX Supplies and Materials | 539.60 | 646.02 | |

Trustees' Financial Summary

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| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 01 |
|---|------------|-------------|--|------------|--------------|
| PRC | Program | Function | Object | 2015 Value | 2016 Value |
| | | 221X | Improvement of Instruction Services | | |
| | | 1XX | Personal Services - Salaries | 29,941.09 | 30,566.40 |
| | | 2XX | Personal Services - Employee Benefits | 4,525.13 | 4,651.13 |
| | | 6XX | Supplies and Materials | 1,000.00 | 0.00 |
| | | 222X | Educational Media Services | | |
| | | 1XX | Personal Services - Salaries | 87,176.26 | 92,130.12 |
| | | 2XX | Personal Services - Employee Benefits | 10,712.85 | 16,067.47 |
| | | 4XX | Purchased Property Services | 1,417.61 | 0.00 |
| | | 5XX | Other Purchased Services | 1,951.24 | 2,647.17 |
| | | 6XX | Supplies and Materials | 35,437.66 | 36,003.88 |
| | | 23XX | Support Services - General Administration | | |
| | | 1XX | Personal Services - Salaries | 26,528.21 | 26,289.83 |
| | | 2XX | Personal Services - Employee Benefits | 779.08 | 1,311.90 |
| | | 3XX | Purchased Professional and Technical Services | 16,519.07 | 4,670.85 |
| | | 5XX | Other Purchased Services | 19,384.12 | 14,659.52 |
| | | 6XX | Supplies and Materials | 10,892.62 | 7,711.61 |
| | | 810 | Dues and Fees | 3,894.01 | 6,203.33 |
| | | 24XX | Support Services - School Administration | | |
| | | 1XX | Personal Services - Salaries | 265,309.62 | 256,272.29 |
| | | 2XX | Personal Services - Employee Benefits | 49,320.55 | 44,916.00 |
| | | 3XX | Purchased Professional and Technical Services | 0.00 | 250.00 |
| | | 5XX | Other Purchased Services | 7,192.94 | 2,805.12 |
| | | 6XX | Supplies and Materials | 4,328.88 | 3,855.58 |
| | | 810 | Dues and Fees | 1,349.00 | 1,120.00 |
| | | 25XX | Support Services - Business | | |
| | | 1XX | Personal Services - Salaries | 33,083.80 | 26,804.87 |
| | | 2XX | Personal Services - Employee Benefits | 191.31 | 245.15 |
| | | 26XX | Operation and Maintenance of Plant Services | | |
| | | 1XX | Personal Services - Salaries | 152,609.82 | 178,590.72 |
| | | 2XX | Personal Services - Employee Benefits | 41,794.11 | 51,680.38 |
| | | 3XX | Purchased Professional and Technical Services | 2,458.00 | 0.00 |
| | | 4XX | Purchased Property Services | 159,996.96 | 165,299.20 |
| | | 5XX | Other Purchased Services | 23,356.64 | 26,600.45 |
| | | 6XX | Supplies and Materials | 12,368.56 | 16,224.46 |
| | | 7XX | Property and Equipment Acquisition | 0.00 | 1,735.00 |
| | | 810 | Dues and Fees | 62.00 | 31.00 |
| | | 8XX | Other Expenditures | 511.12 | 966.06 |
| | 280 | | Special Education - Local and State | | |
| | | 1XXX | Instruction | | |
| | | 1XX | Personal Services - Salaries | 280,213.72 | 252,657.39 |
| | | 2XX | Personal Services - Employee Benefits | 48,358.50 | 37,278.58 |
| | | 6XX | Supplies and Materials | 1,705.25 | 477.16 |

Trustees' Financial Summary

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| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 01 |
|---|--|---|--------|------------|--------------|
| PRC | Program | Function | Object | 2015 Value | 2016 Value |
| | | 21XX Support Services - Students | | | |
| | | 1XX Personal Services - Salaries | | 21,568.44 | 43,454.15 |
| | | 2XX Personal Services - Employee Benefits | | 2,010.32 | 6,847.42 |
| | | 24XX Support Services - School Administration | | | |
| | | 1XX Personal Services - Salaries | | 26,296.71 | 30,795.94 |
| | | 2XX Personal Services - Employee Benefits | | 4,458.97 | 6,155.93 |
| | | 25XX Support Services - Business | | | |
| | | 1XX Personal Services - Salaries | | 2,586.17 | 8,911.38 |
| | | 2XX Personal Services - Employee Benefits | | 719.22 | 1,366.68 |
| | | 26XX Operation and Maintenance of Plant Services | | | |
| | | 1XX Personal Services - Salaries | | 0.00 | 15,053.11 |
| 316 | Data For Achievement | | | | |
| | 1XXX Instruction | | | | |
| | | 3XX Purchased Professional and Technical Services | | 15,885.75 | 11,664.72 |
| 360 | State Gifted & Talented Reimbursement | | | | |
| | 1XXX Instruction | | | | |
| | | 6XX Supplies and Materials | | 0.00 | 89.00 |
| 365 | Indian Education for All - OTO & Ongoing | | | | |
| | 1XXX Instruction | | | | |
| | | 1XX Personal Services - Salaries | | 46.43 | 0.00 |
| | | 2XX Personal Services - Employee Benefits | | 12.17 | 0.00 |
| | | 3XX Purchased Professional and Technical Services | | 280.50 | 1,000.00 |
| | | 5XX Other Purchased Services | | 1,253.92 | 706.23 |
| | | 6XX Supplies and Materials | | 0.00 | 2,080.90 |
| 390 | State Career & Technical Ed Entitlement - Undistributed | | | | |
| | 1XXX Instruction | | | | |
| | | 1XX Personal Services - Salaries | | 199,596.53 | 249,380.88 |
| | | 2XX Personal Services - Employee Benefits | | 24,612.17 | 32,222.55 |
| | | 5XX Other Purchased Services | | 2,389.95 | 1,762.50 |
| | | 6XX Supplies and Materials | | 5,751.05 | 3,244.83 |
| 710 | School Sponsored Extracurricular Activities | | | | |
| | 34XX Extracurricular - Activities | | | | |
| | | 1XX Personal Services - Salaries | | 34,792.69 | 35,124.69 |
| | | 2XX Personal Services - Employee Benefits | | 1,138.66 | 246.85 |
| | | 3XX Purchased Professional and Technical Services | | 955.00 | 1,025.00 |
| | | 4XX Purchased Property Services | | 20.00 | 44.80 |
| | | 5XX Other Purchased Services | | 14,727.57 | 18,263.94 |
| | | 6XX Supplies and Materials | | 6,088.81 | 6,303.81 |
| | | 810 Dues and Fees | | 516.00 | 424.00 |
| 720 | School Sponsored Athletics | | | | |
| | 35XX Extracurricular - Athletics | | | | |
| | | 1XX Personal Services - Salaries | | 167,788.92 | 193,354.98 |



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| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 01 |
|--|--------------------------|---|---|---------------------|---------------------|
| PRC | Program | Function | Object | 2015 Value | 2016 Value |
| | | | 2XX Personal Services - Employee Benefits | 2,513.78 | 4,141.77 |
| | | | 3XX Purchased Professional and Technical Services | 290.00 | 540.00 |
| | | | 4XX Purchased Property Services | 1,841.30 | 2,220.88 |
| | | | 5XX Other Purchased Services | 40,586.89 | 51,606.64 |
| | | | 6XX Supplies and Materials | 17,824.85 | 13,577.37 |
| | | | 810 Dues and Fees | 6,348.00 | 5,695.00 |
| | 910 Food Services | | | | |
| | | 31XX Food Services | | | |
| | | | 5XX Other Purchased Services | 1,985.50 | 2,800.00 |
| | 999 Undistributed | | | | |
| | | 61XX Operating Transfers to Other Funds | | | |
| | | | 910 Operating Transfers to Other Funds | 15,000.00 | 0.00 |
| | | 62XX Resources Transferred to Other School Districts or Cooperatives | | | |
| | | | 920 Resources Transferred to Other School Districts or Cooperatives | 32,025.54 | 0.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 3,867,801.68 | 3,886,623.18 |

| Schedule Of Changes Worksheet | | | | | Fund Code 01 |
|--|-----------|----------------|-----------|------|------------------|
| Beginning Fund Balance | | | | | 152,683.44 (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 3,963,778.52 (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 3,886,623.18 (3) |
| Increase/Decrease of Reserve for Inventories | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4a) | 0.00 |
| Increase/Decrease of Reserve for Encumbrances | | | | | |
| This Year | 15,531.52 | Less Last Year | 72,444.27 | (4b) | -56,912.75 |
| | | | | | -56,912.75 (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | 172,926.03 (5) |



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

| PRC | Revenue | 2015 Value | 2016 Value |
|--|---|-------------------|-------------------|
| | 1111 District Levy - Real Property | 292,904.24 | 379,825.32 |
| | 1112 District Levy - Personal Property | 725.19 | 1,095.53 |
| | 1113 District Levy - Heavy Motor Vehicles | 2.24 | 3.41 |
| | 1114 District Levy - Pers Prop/Mobile Homes | 442.44 | 1,164.95 |
| | 1190 Penalties and Interest on Taxes | 1,142.46 | 1,100.61 |
| | 1510 Interest Earnings | 168.06 | 243.03 |
| | 1900 Other Revenue from Local Sources | 253.05 | 1.66 |
| | 2220 County On-Schedule Trans Reimb | 48,289.98 | 48,427.46 |
| | 3210 State On-Schedule Trans Reimb | 48,289.98 | 48,427.41 |
| | 3444 State School Block Grant | 4,097.90 | 4,097.90 |
| | 3446 SB96 Block Grant Reimbursement | 501.44 | 0.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 396,816.98 | 484,387.28 |

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

| PRC | Program | Function | Object | 2015 Value | 2016 Value |
|-----|--|---|--------|------------|------------|
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | 23XX Support Services - General Administration | | | | |
| | | 1XX Personal Services - Salaries | | 21,673.89 | 23,899.87 |
| | | 2XX Personal Services - Employee Benefits | | 1,061.01 | 1,192.67 |
| | | 6XX Supplies and Materials | | 708.75 | 230.00 |
| | 24XX Support Services - School Administration | | | | |
| | | 1XX Personal Services - Salaries | | 6,000.00 | 0.00 |
| | 25XX Support Services - Business | | | | |
| | | 1XX Personal Services - Salaries | | 18,546.80 | 20,005.87 |
| | | 2XX Personal Services - Employee Benefits | | 96.50 | 93.67 |
| | 27XX Student Transportation Services | | | | |
| | | 1XX Personal Services - Salaries | | 135,694.43 | 115,951.91 |
| | | 2XX Personal Services - Employee Benefits | | 21,472.38 | 20,513.50 |
| | | 3XX Purchased Professional and Technical Services | | 5,203.37 | 17,082.58 |
| | | 4XX Purchased Property Services | | 37,883.42 | 52,134.61 |
| | | 5XX Other Purchased Services | | 16,715.60 | 16,587.35 |
| | | 6XX Supplies and Materials | | 44,112.08 | 30,962.68 |
| | | 7XX Property and Equipment Acquisition | | 13,751.50 | 0.00 |
| | | 810 Dues and Fees | | 81.15 | 51.57 |
| | 4XXX Facilities Acquisition and Construction Services | | | | |
| | | 7XX Property and Equipment Acquisition | | 18,000.00 | 0.00 |



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| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 10 | |
|--|---|----------|---|-------------------|-------------------|--|
| PRC | Program | Function | Object | 2015 Value | 2016 Value | |
| | 280 Special Education - Local and State | | | | | |
| | 27XX Student Transportation Services | | | | | |
| | | | 1XX Personal Services - Salaries | 0.00 | 14,451.36 | |
| | 999 Undistributed | | | | | |
| | 62XX Resources Transferred to Other School Districts or Cooperatives | | | | | |
| | | | 920 Resources Transferred to Other School Districts or Cooperatives | 55,000.00 | 80,000.00 | |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | <u>396,000.88</u> | <u>393,157.64</u> | |

| Schedule Of Changes Worksheet | | | | | Fund Code 10 | |
|--|-----------|----------|----------------|----------------|--------------|-----|
| Beginning Fund Balance | | | | | 87,939.24 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 484,387.28 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 393,157.64 | (3) |
| Increase/Decrease of Reserve for Inventories | | | | | | |
| | This Year | 0.00 | Less Last Year | 0.00 (4a) | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | | | | | |
| | This Year | 3,494.30 | Less Last Year | 21,563.58 (4b) | -18,069.28 | |
| | | | | | -18,069.28 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | 161,099.60 | (5) |



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

| PRC | Revenue | 2015 Value | 2016 Value |
|--|---|------------------|------------------|
| | 1111 District Levy - Real Property | 40,986.41 | 41,563.48 |
| | 1112 District Levy - Personal Property | 26.29 | 124.61 |
| | 1113 District Levy - Heavy Motor Vehicles | 0.32 | 0.37 |
| | 1114 District Levy - Pers Prop/Mobile Homes | 66.90 | 141.74 |
| | 1190 Penalties and Interest on Taxes | 190.53 | 132.07 |
| | 1510 Interest Earnings | 43.07 | 35.64 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | <u>41,313.52</u> | <u>41,997.91</u> |

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

| PRC | Program | Function | Object | 2015 Value | 2016 Value |
|--|---|--|--------|------------------|------------------|
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | 27XX Student Transportation Services | | | | |
| | | 7XX Property and Equipment Acquisition | | 86,048.00 | 37,766.67 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | <u>86,048.00</u> | <u>37,766.67</u> |

Schedule Of Changes Worksheet

Fund Code 11

| | | |
|---|-----------|-----|
| Beginning Fund Balance | 53,378.42 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 41,997.91 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 37,766.67 | (3) |
| Increase/Decrease of Reserve for Inventories | | |
| This Year 0.00 Less Last Year 0.00 (4a) | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | |
| This Year 55,266.67 Less Last Year 47,682.00 (4b) | 7,584.67 | |
| | 7,584.67 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | 65,194.33 | (5) |



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

| PRC | Revenue | 2015 Value | 2016 Value |
|--|---|-------------------|-------------------|
| | 1611 National School Lunch Program | 102,673.92 | 126,758.24 |
| | 1612 School Breakfast Program | 9,225.48 | 11,499.60 |
| | 1623 Milk Sales | 0.00 | 35.77 |
| | 1632 Daily Adult Sales | 36,645.40 | 24,249.95 |
| | 1634 Daily Ala Carte Sales | 1,460.61 | 1,473.55 |
| | 1636 Summer Program - Adult Sales | 317.30 | 1,353.88 |
| | 1900 Other Revenue from Local Sources | 5,123.10 | 3,192.26 |
| | 3220 State Food Services Match | 2,371.52 | 1,044.34 |
| | 4550 Federal Child Nutrition | 501,655.86 | 490,313.53 |
| | 4555 School Foods Summer Program - 10.559 | 30,908.20 | 49,736.95 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 690,381.39 | 709,658.07 |

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

| PRC | Program | Function | Object | 2015 Value | 2016 Value |
|--|--------------------------|---------------------------|---|-------------------|-------------------|
| | 910 Food Services | | | | |
| | | 31XX Food Services | | | |
| | | | 1XX Personal Services - Salaries | 224,930.24 | 283,317.65 |
| | | | 2XX Personal Services - Employee Benefits | 98,122.89 | 103,356.70 |
| | | | 3XX Purchased Professional and Technical Services | 9,166.67 | 4,248.30 |
| | | | 4XX Purchased Property Services | 22,737.48 | 9,183.31 |
| | | | 5XX Other Purchased Services | 17,452.01 | 17,563.50 |
| | | | 6XX Supplies and Materials | 333,989.33 | 299,034.68 |
| | | | 8XX Other Expenditures | 151.23 | 138.90 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 706,549.85 | 716,843.04 |



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Schedule Of Changes Worksheet

Fund Code 12

| | | | | | | |
|--|----------|----------------|--------|------|--|----------------|
| Beginning Fund Balance | | | | | | -2,434.64 (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | 709,658.07 (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | 716,843.04 (3) |
| Increase/Decrease of Reserve for Inventories | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4a) | | 0.00 |
| Increase/Decrease of Reserve for Encumbrances | | | | | | |
| This Year | 5,504.67 | Less Last Year | 706.93 | (4b) | | 4,797.74 |
| | | | | | | 4,797.74 (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | | -4,821.87 (5) |



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Schedule of Revenues, Expenditures and Changes in Fund Balance

13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

| PRC | Revenue | 2015 Value | 2016 Value |
|--|---|-----------------|-----------------|
| | 1111 District Levy - Real Property | 2,833.94 | 2,109.75 |
| | 1112 District Levy - Personal Property | 4.53 | 6.81 |
| | 1113 District Levy - Heavy Motor Vehicles | 0.01 | 0.02 |
| | 1114 District Levy - Pers Prop/Mobile Homes | 4.48 | 8.61 |
| | 1190 Penalties and Interest on Taxes | 8.91 | 7.76 |
| | 1510 Interest Earnings | 1.36 | 2.38 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | <u>2,853.23</u> | <u>2,135.33</u> |

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

| PRC | Program | Function | Object | 2015 Value | 2016 Value |
|--|---|------------------------------|--------|-----------------|-----------------|
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | 1XXX Instruction | | | | |
| | | 5XX Other Purchased Services | | 1,830.00 | 3,000.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | <u>1,830.00</u> | <u>3,000.00</u> |

Schedule Of Changes Worksheet

Fund Code 13

| | | |
|---|----------|-----|
| Beginning Fund Balance | 862.39 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 2,135.33 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 3,000.00 | (3) |
| Increase/Decrease of Reserve for Inventories | | |
| This Year 0.00 Less Last Year 0.00 (4a) | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | |
| This Year 0.00 Less Last Year 0.00 (4b) | 0.00 | |
| | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | -2.28 | (5) |

Trustees' Financial Summary

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Submit ID: 0478-14334085

**** Recalculated ****

24 Lake County

0478 Polson H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 14

| PRC | Revenue | 2015 Value | 2016 Value |
|--|-------------------------------------|-------------------|-------------------|
| | 2240 County Retirement Distribution | 573,091.64 | 582,619.40 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | <u>573,091.64</u> | <u>582,619.40</u> |

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 14

| PRC | Program | Function | Object | 2015 Value | 2016 Value |
|-----|--|----------|---------------------------------------|------------|------------|
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | 1XXX Instruction | | | | |
| | | 2XX | Personal Services - Employee Benefits | 344,733.51 | 357,370.81 |
| | 21XX Support Services - Students | | | | |
| | | 2XX | Personal Services - Employee Benefits | 1,598.86 | 1,753.54 |
| | 221X Improvement of Instruction Services | | | | |
| | | 2XX | Personal Services - Employee Benefits | 4,616.98 | 5,054.94 |
| | 222X Educational Media Services | | | | |
| | | 2XX | Personal Services - Employee Benefits | 8,929.79 | 9,525.13 |
| | 23XX Support Services - General Administration | | | | |
| | | 2XX | Personal Services - Employee Benefits | 7,736.58 | 8,822.55 |
| | 24XX Support Services - School Administration | | | | |
| | | 2XX | Personal Services - Employee Benefits | 38,245.02 | 35,607.66 |
| | 25XX Support Services - Business | | | | |
| | | 2XX | Personal Services - Employee Benefits | 8,504.62 | 5,730.03 |
| | 26XX Operation and Maintenance of Plant Services | | | | |
| | | 2XX | Personal Services - Employee Benefits | 13,767.57 | 15,616.88 |
| | 27XX Student Transportation Services | | | | |
| | | 2XX | Personal Services - Employee Benefits | 19,389.17 | 16,874.22 |
| | 280 Special Education - Local and State | | | | |
| | 1XXX Instruction | | | | |
| | | 2XX | Personal Services - Employee Benefits | 35,747.25 | 32,838.11 |
| | 21XX Support Services - Students | | | | |
| | | 2XX | Personal Services - Employee Benefits | 7,525.72 | 5,494.56 |
| | 24XX Support Services - School Administration | | | | |
| | | 2XX | Personal Services - Employee Benefits | 4,704.92 | 5,368.93 |
| | 25XX Support Services - Business | | | | |
| | | 2XX | Personal Services - Employee Benefits | 389.70 | 858.20 |
| | 26XX Operation and Maintenance of Plant Services | | | | |
| | | 2XX | Personal Services - Employee Benefits | 0.00 | 2,376.89 |
| | 27XX Student Transportation Services | | | | |
| | | 2XX | Personal Services - Employee Benefits | 0.00 | 2,281.87 |



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| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 14 | |
|--|--|---|--------|-------------------|-------------------|--|
| PRC | Program | Function | Object | 2015 Value | 2016 Value | |
| | 316 Data For Achievement | | | | | |
| | | 23XX Support Services - General Administration | | | | |
| | | 2XX Personal Services - Employee Benefits | | 1,335.21 | 258.46 | |
| | 390 State Career & Technical Ed Entitlement - Undistributed | | | | | |
| | | 1XXX Instruction | | | | |
| | | 2XX Personal Services - Employee Benefits | | 21,505.21 | 2,564.89 | |
| | 395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts | | | | | |
| | | 1XXX Instruction | | | | |
| | | 2XX Personal Services - Employee Benefits | | 0.00 | 25,256.98 | |
| | 610 Adult Continuing Education Programs | | | | | |
| | | 1XXX Instruction | | | | |
| | | 2XX Personal Services - Employee Benefits | | 7,972.74 | 9,000.57 | |
| | 710 School Sponsored Extracurricular Activities | | | | | |
| | | 34XX Extracurricular - Activities | | | | |
| | | 2XX Personal Services - Employee Benefits | | 3,027.38 | 3,442.74 | |
| | 720 School Sponsored Athletics | | | | | |
| | | 35XX Extracurricular - Athletics | | | | |
| | | 2XX Personal Services - Employee Benefits | | 11,997.03 | 12,504.50 | |
| | 910 Food Services | | | | | |
| | | 31XX Food Services | | | | |
| | | 2XX Personal Services - Employee Benefits | | 40,892.14 | 41,167.82 | |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | <u>582,619.40</u> | <u>599,770.28</u> | |

| Schedule Of Changes Worksheet | | | | | Fund Code 14 | |
|--|------|----------------|------|------|--------------|-----|
| Beginning Fund Balance | | | | | 139,623.40 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 582,619.40 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 599,770.28 | (3) |
| Increase/Decrease of Reserve for Inventories | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4a) | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4b) | 0.00 | |
| | | | | | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | 122,472.52 | (5) |



Trustees' Financial Summary

FY2015-16

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24 Lake County

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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

| PRC | Revenue | 2016 Value |
|--|--|-------------------|
| 322 | Jobs for Montana Graduates | |
| | 3290 State - Other State Grants | 1,500.00 |
| 334 | ACT Plus Writing | |
| | 4710 GEAR UP | 1,717.00 |
| 373 | Industrial Tech | |
| | 1900 Other Revenue from Local Sources | 0.01 |
| 553 | ARC National Security | |
| | 4100 Federal Miscellaneous Grants - Direct from Feds | 4,900.00 |
| 604 | Title II, Part B Math & Science Partnerships | |
| | 4650 Federal Miscellaneous Grants from OPI | 62,183.00 |
| 641 | Title VI, Part B, Subpart 1, Small Rural Schools(SRS) | |
| | 4130 Title VII Indian Education | 15,857.02 |
| 651 | Vo Ed Carl Perkins Basic Grant | |
| | 4510 Carl Perkins (Federal Vo-Ed) - Basic Grant | 42,177.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 128,334.03 |

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

| PRC | Program | Function | Object | 2015 Value | 2016 Value |
|------------|-----------------------------------|---|---|------------|-----------------|
| 322 | Jobs for Montana Graduates | | | | |
| | 329 | State Miscellaneous Grants | | | |
| | | 1XXX Instruction | | | |
| | | | 1XX Personal Services - Salaries | | 382.83 |
| | | | 2XX Personal Services - Employee Benefits | | 28.42 |
| | | | 3XX Purchased Professional and Technical Services | | 120.00 |
| | | | 5XX Other Purchased Services | | 1,516.86 |
| | | | 6XX Supplies and Materials | | 52.74 |
| | | 26XX Operation and Maintenance of Plant Services | | | |
| | | | 4XX Purchased Property Services | | 464.75 |
| | | 322 Subtotal | | | 2,565.60 |
| 334 | ACT Plus Writing | | | | |
| | 471 | GEAR UP | | | |
| | | 1XXX Instruction | | | |
| | | | 1XX Personal Services - Salaries | | 1,393.29 |
| | | | 2XX Personal Services - Employee Benefits | | 221.22 |
| | | | 6XX Supplies and Materials | | 103.10 |
| | | 334 Subtotal | | | 1,717.61 |



Trustees' Financial Summary

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| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | Fund Code 15 |
|--|--|---|---|------------|-------------------|
| PRC | Program | Function | Object | 2015 Value | 2016 Value |
| 373 | Industrial Tech | | | | |
| | 395 | State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts | | | |
| | | 1XXX | Instruction | | |
| | | | 6XX Supplies and Materials | | 3,773.34 |
| | | | 373 Subtotal | | 3,773.34 |
| 553 | ARC National Security | | | | |
| | 410 | Miscellaneous Federal Grants Direct from Feds | | | |
| | | 1XXX | Instruction | | |
| | | | 3XX Purchased Professional and Technical Services | | 4,500.00 |
| | | | 6XX Supplies and Materials | | 400.00 |
| | | | 553 Subtotal | | 4,900.00 |
| 604 | Title II, Part B Math & Science Partnerships | | | | |
| | 465 | Federal Miscellaneous Grants from OPI | | | |
| | | 1XXX | Instruction | | |
| | | | 1XX Personal Services - Salaries | | 28,686.20 |
| | | | 2XX Personal Services - Employee Benefits | | 3,810.97 |
| | | | 3XX Purchased Professional and Technical Services | | 19,330.78 |
| | | | 6XX Supplies and Materials | | 10,354.62 |
| | | | 604 Subtotal | | 62,182.57 |
| 641 | Title VI, Part B, Subpart 1, Small Rural Schools (SRS) | | | | |
| | 413 | Title VII Indian Education | | | |
| | | 1XXX | Instruction | | |
| | | | 1XX Personal Services - Salaries | | 776.26 |
| | | | 2XX Personal Services - Employee Benefits | | 125.43 |
| | | | 3XX Purchased Professional and Technical Services | | 8,647.73 |
| | | | 5XX Other Purchased Services | | 114.00 |
| | | | 6XX Supplies and Materials | | 21,603.64 |
| | | | 641 Subtotal | | 31,267.06 |
| 651 | Vo Ed Carl Perkins Basic Grant | | | | |
| | 451 | Carl Perkins (Federal Vo-Ed) - Basic Grant | | | |
| | | 1XXX | Instruction | | |
| | | | 3XX Purchased Professional and Technical Services | | 1,335.00 |
| | | | 5XX Other Purchased Services | | 2,884.57 |
| | | | 6XX Supplies and Materials | | 39,674.44 |
| | | | 651 Subtotal | | 43,894.01 |
| 669 | Vo Ed All Career & Tech Ed Programs | | | | |
| | 394 | State Career & Technical Ed Entitlement - Family & Consumer Sciences | | | |
| | | 1XXX | Instruction | | |
| | | | 6XX Supplies and Materials | | 1,929.90 |
| | | | 669 Subtotal | | 1,929.90 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | | 152,230.09 |



Trustees' Financial Summary

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Schedule Of Changes Worksheet

Fund Code 15

| | | | | | |
|--|-----------|----------------|-----------|------|----------------|
| Beginning Fund Balance | | | | | 17,798.33 (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 128,334.03 (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 152,230.09 (3) |
| Increase/Decrease of Reserve for Inventories | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4a) | 0.00 |
| Increase/Decrease of Reserve for Encumbrances | | | | | |
| This Year | 16,252.69 | Less Last Year | 12,702.27 | (4b) | 3,550.42 |
| | | | | | 3,550.42 (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | -2,547.31 (5) |

Project Reporter Summaries

| Project Reporter | Revenues | Expenditures | Difference |
|--|-------------------|-------------------|-------------------|
| 322 Jobs for Montana Graduates | 1,500.00 | 2,565.60 | -1,065.60 |
| 334 ACT Plus Writing | 1,717.00 | 1,717.61 | -0.61 |
| 373 Industrial Tech | 0.01 | 3,773.34 | -3,773.33 |
| 553 ARC National Security | 4,900.00 | 4,900.00 | 0.00 |
| 604 Title II, Part B Math & Science Partnerships | 62,183.00 | 62,182.57 | 0.43 |
| 641 Title VI, Part B, Subpart 1, Small Rural Schools (SRS) | 15,857.02 | 31,267.06 | -15,410.04 |
| 651 Vo Ed Carl Perkins Basic Grant | 42,177.00 | 43,894.01 | -1,717.01 |
| 669 Vo Ed All Career & Tech Ed Programs | 0.00 | 1,929.90 | -1,929.90 |
| Total | 128,334.03 | 152,230.09 | -23,896.06 |



Trustees' Financial Summary

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24 Lake County

0478 Polson H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

| PRC | Revenue | 2015 Value | 2016 Value |
|--|---|-------------------|-------------------|
| | 1111 District Levy - Real Property | 133,017.26 | 123,661.07 |
| | 1112 District Levy - Personal Property | 385.54 | 383.22 |
| | 1113 District Levy - Heavy Motor Vehicles | 1.01 | 1.10 |
| | 1114 District Levy - Pers Prop/Mobile Homes | 165.39 | 450.80 |
| | 1190 Penalties and Interest on Taxes | 434.18 | 413.23 |
| | 1340 Fees for Adult Education | 80.00 | 150.00 |
| | 1510 Interest Earnings | 47.22 | 79.49 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | <u>134,130.60</u> | <u>125,138.91</u> |

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

| PRC | Program | Function | Object | 2015 Value | 2016 Value |
|--|--|---|---|-------------------|-------------------|
| | 610 Adult Continuing Education Programs | | | | |
| | | 1XXX Instruction | | | |
| | | | 1XX Personal Services - Salaries | 50,003.96 | 55,091.14 |
| | | | 2XX Personal Services - Employee Benefits | 755.89 | 1,217.39 |
| | | | 3XX Purchased Professional and Technical Services | 1,050.00 | 473.40 |
| | | | 5XX Other Purchased Services | 3,198.89 | 1,187.24 |
| | | | 6XX Supplies and Materials | 24,323.76 | 10,881.59 |
| | | 21XX Support Services - Students | | | |
| | | | 6XX Supplies and Materials | 0.00 | 906.84 |
| | | 26XX Operation and Maintenance of Plant Services | | | |
| | | | 6XX Supplies and Materials | 0.00 | 108.86 |
| | 999 Undistributed | | | | |
| | | 62XX Resources Transferred to Other School Districts or Cooperatives | | | |
| | | | 920 Resources Transferred to Other School Districts or Cooperatives | <u>30,000.00</u> | <u>50,000.00</u> |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | <u>109,332.50</u> | <u>119,866.46</u> |



Trustees' Financial Summary

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**** Recalculated ****

24 Lake County

0478 Polson H S

Schedule Of Changes Worksheet

Fund Code 17

| | | |
|---|------------|-----|
| Beginning Fund Balance | 32,953.10 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 125,138.91 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 119,866.46 | (3) |
| Increase/Decrease of Reserve for Inventories | | |
| This Year 0.00 Less Last Year 0.00 (4a) | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | |
| This Year 1,423.35 Less Last Year 7,859.00 (4b) | -6,435.65 | |
| | -6,435.65 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | 31,789.90 | (5) |



Trustees' Financial Summary

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0478 Polson H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 18

| PRC | Revenue | 2015 Value | 2016 Value |
|--|---|------------------|------------------|
| | 1311 Driver's Education Fees | 9,440.00 | 17,195.00 |
| | 1900 Other Revenue from Local Sources | 8,325.00 | 0.00 |
| | 3260 State Driver's Education Reimbursement | 0.00 | 11,583.18 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | 17,765.00 | 28,778.18 |

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 18

| PRC | Program | Function | Object | 2015 Value | 2016 Value |
|--|--|----------|---|------------------|------------------|
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | 1XXX Instruction | | | | |
| | | | 1XX Personal Services - Salaries | 22,779.13 | 24,983.27 |
| | | | 2XX Personal Services - Employee Benefits | 181.29 | 677.80 |
| | | | 4XX Purchased Property Services | 906.45 | 370.56 |
| | | | 5XX Other Purchased Services | 1,552.38 | 1,149.66 |
| | | | 6XX Supplies and Materials | 1.42 | 0.00 |
| | | | 810 Dues and Fees | 13.00 | 0.00 |
| | 26XX Operation and Maintenance of Plant Services | | | | |
| | | | 5XX Other Purchased Services | 131.54 | 221.30 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 25,565.21 | 27,402.59 |

Schedule Of Changes Worksheet

Fund Code 18

| | | |
|--|-----------|------|
| Beginning Fund Balance | 11,879.54 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 28,778.18 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 27,402.59 | (3) |
| Increase/Decrease of Reserve for Inventories | | |
| This Year | 0.00 | |
| Less Last Year | 0.00 | (4a) |
| Increase/Decrease of Reserve for Encumbrances | | |
| This Year | 0.00 | |
| Less Last Year | 0.00 | (4b) |
| | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | 13,255.13 | (5) |



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

26 - Impact Aid Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 26

| PRC | Revenue | 2015 Value | 2016 Value |
|--|--------------------------------------|-------------------|------------------|
| | 4820 Federal Impact Aid - Title VIII | 167,308.67 | 95,717.70 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | <u>167,308.67</u> | <u>95,717.70</u> |

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 26

| PRC | Program | Function | Object | 2015 Value | 2016 Value |
|--|--|---|---|-------------------|-------------------|
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | | 1XXX Instruction | | | |
| | | | 1XX Personal Services - Salaries | 152,911.26 | 235,759.83 |
| | | | 2XX Personal Services - Employee Benefits | 1,983.07 | 2,435.55 |
| | | | 3XX Purchased Professional and Technical Services | 5,420.00 | 15,000.00 |
| | | | 5XX Other Purchased Services | 0.00 | 953.95 |
| | | | 6XX Supplies and Materials | 1,029.40 | 371.94 |
| | | 21XX Support Services - Students | | | |
| | | | 1XX Personal Services - Salaries | 0.00 | 9,297.55 |
| | | 23XX Support Services - General Administration | | | |
| | | | 810 Dues and Fees | 1,293.50 | 1,150.00 |
| | | 4XXX Facilities Acquisition and Construction Services | | | |
| | | | 7XX Property and Equipment Acquisition | 2,364.19 | 0.00 |
| | | 52XX Capital Leases or Long Term Notes with Board of Investments | | | |
| | | | 840 Principal On Debt | 82,748.29 | 0.00 |
| | | | 850 Interest on Debt | 688.11 | 0.00 |
| | 280 Special Education - Local and State | | | | |
| | | 21XX Support Services - Students | | | |
| | | | 1XX Personal Services - Salaries | 14,958.34 | 0.00 |
| | | | 2XX Personal Services - Employee Benefits | 3,405.95 | 3,421.90 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | <u>266,802.11</u> | <u>268,390.72</u> |



Trustees' Financial Summary

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Schedule Of Changes Worksheet

Fund Code 26

| | | | | | | |
|--|------|----------------|------|------|------------|-----|
| Beginning Fund Balance | | | | | 294,684.43 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | 95,717.70 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | 268,390.72 | (3) |
| Increase/Decrease of Reserve for Inventories | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4a) | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | | | | | |
| This Year | 0.00 | Less Last Year | 0.00 | (4b) | 0.00 | |
| | | | | | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | 122,011.41 | (5) |



Trustees' Financial Summary

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24 Lake County

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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | | Fund Code 28 | |
|--|--|--|------------------|------------------|
| PRC | Revenue | | 2015 Value | 2016 Value |
| | 1900 Other Revenue from Local Sources | | 4,422.79 | 65.39 |
| | 3281 State Technology Aid | | 3,853.97 | 3,748.67 |
| | 3445 State Combined Fund School Block Grant | | 10,524.30 | 10,524.30 |
| | 3447 SB96 Combined Block Grant Reimbursement | | 761.98 | 0.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | | 19,563.04 | 14,338.36 |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | Fund Code 28 | |
|--|---|---------------------------------|--------|------------------|------------------|
| PRC | Program | Function | Object | 2015 Value | 2016 Value |
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | 1XXX Instruction | | | | |
| | | 5XX Other Purchased Services | | 222.04 | 0.00 |
| | | 6XX Supplies and Materials | | 22,149.23 | 26,386.39 |
| | 26XX Operation and Maintenance of Plant Services | | | | |
| | | 4XX Purchased Property Services | | 1,273.00 | 0.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | 23,644.27 | 26,386.39 |

| Schedule Of Changes Worksheet | | | | | | Fund Code 28 | |
|--|-----------|----------|----------------|----------|------|--------------|-----|
| Beginning Fund Balance | | | | | | 33,355.36 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | | | | | | 14,338.36 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | | | | | | 26,386.39 | (3) |
| Increase/Decrease of Reserve for Inventories | | | | | | | |
| | This Year | 0.00 | Less Last Year | 0.00 | (4a) | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | | | | | | |
| | This Year | 3,261.11 | Less Last Year | 7,443.58 | (4b) | -4,182.47 | |
| | | | | | | -4,182.47 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | | | | | | 17,124.86 | (5) |



Trustees' Financial Summary

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24 Lake County

0478 Polson H S

Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

| PRC | Revenue | 2015 Value | 2016 Value |
|--|---|-------------------|-------------------|
| | 1111 District Levy - Real Property | 288,196.48 | 290,370.55 |
| | 1112 District Levy - Personal Property | 941.18 | 888.76 |
| | 1113 District Levy - Heavy Motor Vehicles | 2.31 | 2.58 |
| | 1114 District Levy - Pers Prop/Mobile Homes | 432.84 | 1,022.43 |
| | 1190 Penalties and Interest on Taxes | 683.96 | 937.68 |
| | 1510 Interest Earnings | 5.15 | 115.65 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | <u>290,261.92</u> | <u>293,337.65</u> |

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

| PRC | Program | Function | Object | 2015 Value | 2016 Value |
|--|---|---|-------------------------------|-------------------|-------------------|
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | | 51XX General Obligation Bonds, Special Assessments and Interest | | | |
| | | | 840 Principal On Debt | 235,000.00 | 240,000.00 |
| | | | 850 Interest on Debt | 45,948.76 | 44,656.26 |
| | | | 860 Agent Fees/Issuance Costs | 300.00 | 300.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | <u>281,248.76</u> | <u>284,956.26</u> |

Schedule Of Changes Worksheet

Fund Code 50

| | | |
|--|------------|------|
| Beginning Fund Balance | -3,884.17 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 293,337.65 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 284,956.26 | (3) |
| Increase/Decrease of Reserve for Inventories | | |
| This Year | 0.00 | |
| Less Last Year | 0.00 | (4a) |
| Increase/Decrease of Reserve for Encumbrances | | |
| This Year | 0.00 | |
| Less Last Year | 0.00 | (4b) |
| | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | 4,497.22 | (5) |



Trustees' Financial Summary

FY2015-16

Submit ID: 0478-14334085

**** Recalculated ****

24 Lake County

0478 Polson H S

Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

| PRC | Revenue | 2015 Value | 2016 Value |
|--|---------------------------------------|-------------|-----------------|
| | 1900 Other Revenue from Local Sources | 0.00 | 1,000.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | <u>0.00</u> | <u>1,000.00</u> |

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

| PRC | Program | Function | Object | 2015 Value | 2016 Value |
|--|---|---|---|---------------------|-------------------|
| | 1XX Regular Education Programs - Elementary/Secondary | | | | |
| | | 26XX Operation and Maintenance of Plant Services | | | |
| | | | 7XX Property and Equipment Acquisition | 13,634.00 | 0.00 |
| | | 4XXX Facilities Acquisition and Construction Services | | | |
| | | | 3XX Purchased Professional and Technical Services | 0.00 | 24,659.00 |
| | | | 7XX Property and Equipment Acquisition | 1,647,862.79 | 159,448.69 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | <u>1,661,496.79</u> | <u>184,107.69</u> |

Schedule Of Changes Worksheet

Fund Code 60

| | | |
|--|------------|------|
| Beginning Fund Balance | 162,969.23 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 1,000.00 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 184,107.69 | (3) |
| Increase/Decrease of Reserve for Inventories | | |
| This Year | 0.00 | |
| Less Last Year | 0.00 | (4a) |
| Increase/Decrease of Reserve for Encumbrances | | |
| This Year | 66,698.00 | |
| Less Last Year | 21,498.74 | (4b) |
| | 45,199.26 | |
| | 45,199.26 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | 25,060.80 | (5) |



Trustees' Financial Summary

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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 81

| PRC | Revenue | 2015 Value | 2016 Value |
|--|---|-------------|-----------------|
| | 1920 Contributions/Donations from Private Sources | 0.00 | 5,000.00 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | <u>0.00</u> | <u>5,000.00</u> |

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 81

| PRC | Program | Function | Object | 2015 Value | 2016 Value |
|--|---------------------------------|-------------------------|---|-------------|---------------|
| | 8XX Community Services Programs | | | | |
| | | 33XX Community Services | | | |
| | | | 3XX Purchased Professional and Technical Services | 0.00 | 300.00 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | <u>0.00</u> | <u>300.00</u> |

Schedule Of Changes Worksheet

Fund Code 81

| | | |
|--|----------|------|
| Beginning Fund Balance | 2,346.67 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 5,000.00 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 300.00 | (3) |
| Increase/Decrease of Reserve for Inventories | | |
| This Year | 0.00 | |
| Less Last Year | 0.00 | (4a) |
| | 0.00 | |
| Increase/Decrease of Reserve for Encumbrances | | |
| This Year | 0.00 | |
| Less Last Year | 0.00 | (4b) |
| | 0.00 | |
| | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | 7,046.67 | (5) |



Trustees' Financial Summary

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**** Recalculated ****

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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

| PRC | Revenue | 2015 Value | 2016 Value |
|--|--|-------------------|-------------------|
| | 1700 Student Extracurricular Activity Receipts | 223,883.20 | 231,062.16 |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: | | <u>223,883.20</u> | <u>231,062.16</u> |

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

| PRC | Program | Function | Object | 2015 Value | 2016 Value |
|--|--|--|-----------------------------|-------------------|-------------------|
| | 7XX Extracurricular Athletics and Activities | | | | |
| | | 3XXX Operation of Non-Educational Services | | | |
| | | | XXX Student Extracurricular | 226,160.70 | 219,142.32 |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: | | | | <u>226,160.70</u> | <u>219,142.32</u> |

Schedule Of Changes Worksheet

Fund Code 84

| | | |
|--|------------|------|
| Beginning Fund Balance | 252,886.39 | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In | 231,062.16 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 219,142.32 | (3) |
| Increase/Decrease of Reserve for Inventories | | |
| This Year | 0.00 | |
| Less Last Year | 0.00 | (4a) |
| Increase/Decrease of Reserve for Encumbrances | | |
| This Year | 0.00 | |
| Less Last Year | 0.00 | (4b) |
| | 0.00 | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4) | 264,806.23 | (5) |

Trustees' Financial Summary

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24 Lake County

0478 Polson H S

Detail Expenditure

| Fund | Account | Description | 2015 Value | 2016 Value |
|-------------|----------------|---|-------------------|-------------------|
| XX | 210 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 260 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 280 1XXX 112 | Certified Teacher Staff Salaries | 182,613.62 | 156,297.74 |
| XX | 39X 1XXX 112 | Certified Teacher Staff Salaries | 199,596.53 | 249,380.88 |
| XX | 427 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 432 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 451 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 452 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 456 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 457 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | 458 1XXX 112 | Certified Teacher Staff Salaries | 0.00 | 0.00 |
| XX | XXX 1XXX 112 | Certified Teacher Staff Salaries | 1,611,114.54 | 1,704,386.58 |
| XX | XXX 1XXX 640 | Textbooks and Other Printed Materials - No On-line Services | 3,275.75 | 7,069.33 |
| XX | XXX 1XXX 650 | Periodicals - Not On-Line Subscriptions | 0.00 | 0.00 |
| XX | XXX 26XX 41X | Energy Utility Services | 100,912.64 | 93,548.32 |
| XX | XXX 4XXX 710 | Land | 0.00 | 0.00 |
| XX | XXX 4XXX 715 | Land Improvements | 18,000.00 | 0.00 |
| XX | XXX 4XXX 720 | Purchase of Existing Buildings | 5,825.08 | 65,612.00 |
| XX | XXX 4XXX 725 | Major Construction Services | 1,644,401.90 | 93,836.69 |
| XX | XXX 4XXX 73X | Major Equipment-New | 0.00 | 0.00 |
| XX | XXX 4XXX 74X | Major Equipment-Replacement | 0.00 | 0.00 |
| XX | XXX XXXX 561 | Tuition to Other School Districts Within the State | 1,830.00 | 3,420.00 |
| XX | XXX XXXX 562 | Tuition to Other School Districts Outside the State | 0.00 | 0.00 |
| XX | XXX XXXX 563 | Educational Fees to Detention Facilities | 0.00 | 0.00 |



Trustees' Financial Summary

FY2015-16

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0478 Polson H S

Submit ID: 0478-14334085

**** Recalculated ****

Special Education Reversion

Special Education Allowable Cost Payments:

| | |
|---|-----------|
| a. Instructional Block Grant Entitlement | 73,785.60 |
| b. Related Services Block Grant Entitlement | 24,595.20 |
| c. Total Entitlements Subject to Reversion | 98,380.80 |

Prorated Cooperative Cost Payments:

| | |
|---|------------|
| d. Related Services Block Grant Entitlement (paid to coop) | 0.00 |
| e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)] | 130,846.47 |
| f. Grand Total Allowable Special Education Expenditures (See attached worksheet) | 344,136.60 |
| g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion | 0.00 |

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

Trustees' Financial Summary

FY2015-16

Submit ID: 0478-14334085

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24 Lake County

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Special Education Reversion

| Program | Function | Object | Fund 01 | Fund 13 | Fund 24 | Fund 25 | Fund 26 |
|---------------|----------|--------|------------|---------|---------|---------|----------|
| 280 | 1XXX | 1XX | 252,657.39 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 1XXX | 2XX | 37,278.58 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 1XXX | 3XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 1XXX | 4XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 1XXX | 5XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 1XXX | 6XX | 477.16 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 1XXX | 7XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 21XX | 1XX | 43,454.15 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 21XX | 2XX | 6,847.42 | 0.00 | 0.00 | 0.00 | 3,421.90 |
| 280 | 21XX | 3XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 21XX | 4XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 21XX | 5XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 21XX | 6XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 21XX | 7XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 221X | 1XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 221X | 2XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 221X | 3XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 221X | 4XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 221X | 5XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 221X | 6XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 221X | 7XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 222X | 1XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 222X | 2XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 222X | 3XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 222X | 4XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 222X | 5XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 222X | 6XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 222X | 7XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 24XX | 1XX | 30,795.94 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 24XX | 2XX | 6,155.93 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 24XX | 3XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 24XX | 4XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 24XX | 5XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 24XX | 6XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 24XX | 7XX | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 280 | 62XX | 920 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Totals | | | 377,666.57 | 0.00 | 0.00 | 0.00 | 3,421.90 |

381,088.47

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.



Trustees' Financial Summary

FY2015-16

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Trustees' Financial Summary

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Schedule of Changes in Long-Term Liabilities

| | (a) Beginning Balance 7/1/2015 | (b) New Debt & Other Additions | (c) Principal Payments | (d) Refunding & Other Reduction | (e) Ending Balance (6/30/2016) [a+b-c-d] | (f) Current Portion Due FY2017 | (g) Long-Term Portion Due FY2018 |
|----------------------------------|---|---|------------------------------|--|--|--|--|
| Governmental Activities * | | | | | | | |
| Compensated Absences | 359,835.64 | 0.00 | 0.00 | 0.00 | 359,835.64 | 0.00 | 0.00 |
| Loans Payable | 82,634.75 | 0.00 | 0.00 | 0.00 | 82,634.75 | 0.00 | 0.00 |
| Other Post Employment Benefits | 493,012.00 | 0.00 | 0.00 | 0.00 | 493,012.00 | 0.00 | 0.00 |
| Other | 2,265,000.00 | 0.00 | 0.00 | 0.00 | 2,265,000.00 | 0.00 | 0.00 |
| Total Governmental Activity | | | | | | | |
| Non-bond Long-Term Liabilities | 3,200,482.39 | 0.00 | 0.00 | 0.00 | 3,200,482.39 | 0.00 | 0.00 |
| Bond(s) | | | | | | | |
| 06/20/2013 | 2,030,000.00 | 0.00 | 240,000.00 | 0.00 | 1,790,000.00 | 240,000.00 | 1,550,000.00 |
| Total Governmental Activity | | | | | | | |
| Bond Long-Term Liabilities | 2,030,000.00 | 0.00 | 240,000.00 | 0.00 | 1,790,000.00 | 240,000.00 | 1,550,000.00 |

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

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24 Lake County

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Net Pension Liability FY2016

| | <u>Beginning Balance</u> | <u>Additions</u> | <u>Reductions</u> | <u>Ending Balance</u> |
|---------------------|------------------------------|------------------|-------------------|-----------------------|
| Governmental | | | | |
| Net Pension - PERS | 683,299.73 | 184,256.85 | 0.00 | 867,556.58 |
| Net Pension - TRS | 3,173,932.20 | 138,921.12 | 0.00 | 3,312,853.32 |